

withdraw funds from the Williams, Morgan & Amerson, P.C. Deposit Account No. 50-0786/2000.064200.

Reconsideration of the application is respectfully requested.

**AMENDMENT**

Please make the following amendments:

**IN THE CLAIMS:**

Please amend claim 27 as follows:

- Amend C1  
D1  
cont*
27. (Twice Amended) A transistor, comprising:  
a substrate;  
a gate insulation layer formed above said substrate; and  
a gate electrode formed above said gate insulation layer, said gate electrode having an upper portion comprised of polysilicon and a lower portion, said upper portion having a plurality of extensions formed thereon, said extensions of said upper portion extending laterally beyond said lower portion of said gate electrode by an amount that decreases from bottom to top of the upper portion.

**REMARKS**

Claim 27 has been amended. No new matter has been added. Thus, claims 1-2, 4-9, 27-31, and 33-34 remain pending in the present application.